

Robert Nunley

From: Jim Macalpine [jemac603@aol.com]
Sent: Saturday, March 30, 2019 6:01 PM
To: marinejudge@gmail.com
Subject: Fwd: Attention Mary, Dental board , from Jim MacAlpine

-----Original Message-----

From: Jim Macalpine <jemac603@aol.com>
To: mmccullough <mmccullough@NCdentalboard.org>
Sent: Fri, Mar 29, 2019 3:11 pm
Subject: Attention Mary, Dental board , from Jim MacAlpine

Approximately 20-25 years ago I started occasionally attending group discussions relating to the Constitution. Over the months and years I heard ideas and beliefs by various people that the IRS code and Title 26 was not applicable to everyone. There seemed to be evidence to support this belief from various court rulings and examples of those who had followed this theory. Initially this seemed incorrect, but gradually over many months, I came to believe that this was true. By filing the correct papers and establishing the correct status, no federal taxes would be necessary.

I did file several times through the years for reason I don't remember, but would then go back to resisting various attempts from the IRS to comply, thinking that I just needed to file a more correct objection. I was never against the government or thought that there should be a revolution. I just thought that the Federal tax system was corrupt and didn't apply to me.

At some point, approximately five or six years ago, I became less involved with those people who had promoted the no tax theories, and I started to think that perhaps I had been wrong. With further study, I became more convinced of this as the months went on, but now I realized that I was in a no win situation. I made an attempt to resolve and settle the large amount that the IRS claimed I owed by doing an offer in compromise. They rejected the offer that the attorney presented so nothing was accomplished or resolved and the tax bill continued to grow. Because I could not pay the enormous bill they said I owed and they were not willing to work with me I felt like I was slowly sinking in quick sand. I was now in a box canyon with no way out. I knew that I was wrong, but it seemed that the only choice I had was to just go to my office and continue to do what I love to do for my patients and hope that some way something would happen and by some miracle a way to solve the problem would appear. I saw no solutions. I realized that my previous assumptions were wrong. I was wrong in following the path that I did,

but I was stuck. Nothing happened for many months until I was faced with the current conditions.

I have admitted to the bad decisions I made and will be doing everything that I can to make payments for the past amounts due. I have already started making monthly payments to begin the process of debt reduction. I will never be able to totally repay everything but if I can continue to work, I will be able to make payments that won't be made if I am not working. I hope that the court will permit me to continue treating patients and doing the only thing that I know how to do so that restitution can be started and continued. I hope that the Dental board will understand that this matter never affected my love for my work and my desire and deliverance of the best care and treatment for each of my patients, which I did. Patients were not harmed nor did they receive less care during this time. I can't correct my errors of the past, but I can do the right thing in the future. It is my hope and prayer that the court and the board will permit me to continue to practice and therefore be able to make payments for the past taxes.

It is my understanding that within the next several months the court will issue a final judgement. They will allow me to continue to work or some amount of prison time will be mandated.